Auditor General's Office 2026 Work Plan and Budget Highlights

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AUDITOR GENERAL TORONTO

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2026 Work Plan and Budget Highlights

What We Do

Under Section 178(1) of the *City of Toronto Act, 2006*, the Auditor General is *"responsible for assisting city council in holding itself and city administrators accountable for the quality of stewardship over public funds and for 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. This is done by conducting performance audits; cybersecurity, financial, operational and compliance audits and reviews; and forensic investigations, of City divisions and certain City agencies and corporations. The Auditor General's mandated responsibilities are summarized in Appendix 1.

Why Our Work is Important

The Auditor General's independent and objective lens has been a catalyst for changes resulting in both financial and non-financial benefits to the City. As reported in past Annual Reports, the Auditor General's audits result in significant savings, improved controls, and operational efficiencies. The Auditor General's Office supports City Council in fulfilling its due diligence responsibilities by independently providing transparent information to help ensure Torontonians' tax dollars are spent as City Council intends.

Auditor General's 2026 Work Plan

The Auditor General's 2026 Work Plan contains projects that are in progress or will begin in 2026, and many new projects on the horizon that are planned to start in either late 2026 or 2027. These audit projects are identified through our City-wide risk and opportunities assessment process conducted every five years, and updated annually to identify changes in emerging issues, priorities, and trends in allegations from 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. City Council may not delete any project from the Work Plan and may only add to the Work Plan with a two-third majority resolution vote of Council or through a motion for the Auditor General to consider adding a project to the Work Plan. If the Auditor General adds a project to the Work Plan at Council's request, this may result in a re-prioritization or deferral of at least one other project.

Figure 1: 2026 and 2027 Work Plan Projects

Audit Work Plan (2026)	Audit Horizon (2027)
Agencies and Corporations	***Agencies and Corporations***
• **Exhibition Place** – **Cybersecurity** Assessment	• **Toronto Transit Commission** – **Subway Maintenance**
• **Toronto Community Housing Corporation** and **Toronto Seniors Housing Corporation** – **Capital Planning**	• **Toronto Police Service** – Audit topic to be determined based on 2026 risk assessment
• **Toronto Public Library** – **Cybersecurity** Assessment	• Selected Agency or Corporation – **Cybersecurity** Assessment
• **Toronto Police Service** – **IT Governance** / Infrastructure	
• **Toronto Police Service** – **Follow-up** of Prior Recommendations	***City Divisions***
• **Toronto Transit Commission** – **Follow-up** of Prior Recommendations	• Housing Secretariat – **Affordable Rental Housing**
• **Toronto Transit Commission** – **Electric Buses**	• **Parks & Recreation** – **Community Recreation Centres**
• **Toronto Zoo** – **Cybersecurity** Assessment	• Parks & Recreation and Fleet Services – **Electric Ferries**
City Divisions	• Development Review – Operational **Review of Development Applications**
• **Solid Waste Management Services** – **Contract Management** of Collections and Litter Operations	• **City-wide** – **Hardware Asset Utilization and Data Centers Management**
• Corporate Real Estate Management (CREM) – Oversight and Management of **Change Orders on CREM Capital Projects**	• **Children's Services** – Toronto's Participation in Canada-Wide **Early Learning and Child Care Program**
• **Administrative Penalty System** – Parking and Red-Light Camera Tickets	• City-wide – **Use of Consultants**
• Transportation Services – **Road Maintenance**	• **Cybersecurity** Assessment of Selected Critical Systems
• Housing Secretariat – **Supportive Housing**	
• City-wide – **Cybersecurity** Risk of **Third-Party Shared Services**	
• **Cybersecurity** Assessment of Selected Critical Systems	
• City-wide – **Data Analytics and Continuous Controls Monitoring**	

In addition, the Auditor General continues to carry out various investigations related to allegations of fraud, waste, or other wrongdoing, and follow-up work of previous recommendations. These forensic investigations include our investigation of the procurement of the PayIt platform, which is currently in progress. Finally, there are a number of projects on our backlog, which lists audits that have not made our Work Plan due to other priorities, but are identified as potential future audits. Although we cannot reasonably get to all our planned horizon and backlog projects in 2026, continued support from City Council will help us address the projects on the 2026 Work Plan.

Auditor General's 2026 Budget Request

The Auditor General's Office 2026 budget request will be presented directly to the Budget Committee at its meeting on January 14-16, 2026, for consideration. The Auditor General is requesting $9.119 million to continue delivering impactful audits and investigations in accordance with her mandate. This budget information is being provided in this report for information only, to assist the Audit Committee in considering the Auditor General's 2026 Work Plan.

The budget request reflects the resources needed to address the Auditor General's 2026 Work Plan. More specifically, the 2026 Work Plan reflects that the Auditor General will continue to carry out her mandate by:

- delivering **high-priority audit projects** that yield **both quantifiable and non-quantifiable benefits** to how the City and its agencies and corporations deliver its services

- providing valuable independent assessments of critical systems and the state of cybersecurity programs to ensure the City and its agencies and corporations are well-positioned to detect, mitigate, and respond to **information technology and cybersecurity risks**

- **investigating high-risk complaints** that help address and deter fraud, waste, and wrongdoing in the City

The Office continues to be lean relative to the size and complexity of Toronto's government. The Auditor General's budget, relative to the size of the City's budget, remains among the lowest of major municipalities across Canada, and across a number of municipalities in the United States. City Council's support for enhancement requests to address requirements for specialist resources for specifically identified projects, as well as its commitment to maintaining the Auditor General's Office base budget, will continue to help ensure that high-priority audits and investigations are addressed in a timely manner.

Conclusion

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, and making a positive difference in the lives of Torontonians through improved outcomes from our report recommendations.

A. 2026 Work Plan

A.1. Risk-Based Approach to Audit Selection

The development of the Work Plan is informed by our City-wide risk and opportunities assessment

The selection of audits included in the Auditor General's Work Plan is informed by our City-wide risk and opportunities assessment. We evaluate significant areas of the City and its agencies and corporations from an audit risk perspective using criteria to identify areas that may warrant audit attention. Determining which areas to audit and the appropriate allocation of audit resources are essential to maximizing the value of an effective audit process.

The Auditor General's Office City-wide risk and opportunities assessment considers the following 10 risk factors, which are consistent with factors used by other Auditors General when prioritizing projects:

- Cybersecurity, Artificial Intelligence, and Information and Technology Exposure
- Legal Exposure (including Environmental/Climate Change, Health and Safety, Regulatory, Litigation)
- Susceptibility to Fraud, Waste, or other Wrongdoing
- Complexity and Significant Changes in Operations and Service Delivery
- Alignment of Strategic/Business/Service Planning
- Staffing Levels & Organization Competence/Culture
- Financial Exposure (Materiality and Impact)
- Procurement/Contractual Exposure
- Adequacy of Policies, Procedures, Processes and Controls
- Public and Political Interest (including Reputation/Adverse Publicity)

A detailed description of the 10 risk factors is included in **Appendix 2.**

Consideration of emerging risks and trends in allegations received

A formal risk and opportunities assessment is completed every five years by our office and updated annually for changes in emerging risks, 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 when prioritizing audit projects.

In 2026, the Auditor General's Office will conduct a new risk and opportunities assessment of City divisions and its major agencies and corporations. The results of this assessment will be considered when setting the audit priorities for the next five years, together with our annual updates.

A.2. Projects in the 2026 Work Plan

The projects in the Auditor General's Office 2026 Work Plan are organized as follows:

- projects in progress or to commence in 2026 (**Table 1**);
- projects we would like to commence on the horizon for 2027 (**Table 2**); and
- a backlog list of potential projects that we would like to complete over the longer term (**Exhibit 1**).

A number of audits included in the 2026 Work Plan are broad-scope performance audits. These performance audits may be further divided into multiple phases or projects because of the nature and complexity of the operations. The scope of each audit phase is developed after detailed planning for each project.

Work Plan flexibility

The Auditor General's Work Plan must be flexible in order to respond to emerging issues when needed. This may result in a re-prioritization or deferral of some audits.

Need for complex and in-depth forensic investigations will continue

Currently, the Auditor General's Office has several investigations underway. The Auditor General also anticipates that the need for complex and in-depth forensic investigations will continue.

Table 1: In-Progress and Upcoming Projects in 2026

No.	Project	Description	Project Status
City Divisions			
1.	Solid Waste Management Services – Contract Management of Collections and Litter Operations	This audit will examine the contract management of collections and litter operations.	In progress
2.	Corporate Real Estate Management (CREM) – Oversight and Management of Change Orders on CREM Capital Projects	This audit will assess whether CREM provides sufficient monitoring and oversight of change order management processes for capital projects and verifies that change orders for capital projects (and the associated cost and schedule impacts) are properly justified and appropriately reviewed and approved.	In progress
3.	Administrative Penalty System – Parking and Red Light Camera Tickets	This audit will assess whether the Administrative Penalty System is achieving its intended benefits in supporting dispute resolution and payment collection.	In progress
4.	Transportation Services – Road Maintenance	This audit will assess the effectiveness and efficiency of the City's road repair and maintenance operations, and may include activities such as pothole and sidewalk repairs, street cleaning, and other roadway maintenance work, as well as how well Transportation Services coordinates with other City divisions to ensure that maintenance activities are well planned, timely, and aligned to minimize service disruptions.	Started

No.	Project	Description	Project Status
5.	Housing Secretariat – Supportive Housing	This is a continuation of a series of audits along the housing continuum. The audit may include an evaluation of the oversight, systems, and processes the City has put in place to deliver supportive rental housing, including reviewing eligibility for supportive housing, oversight of service delivery partners, and the outcomes achieved in providing supportive rental opportunities to residents.	To commence in 2026
6.	City-wide – Cybersecurity Risk of Third-Party Shared Services	This audit will examine the City's management of third-party supply chain cybersecurity risks.	To commence in 2026
7.	Cybersecurity Assessment of Selected Critical Systems	This project will include Information Technology vulnerability assessment and penetration testing of network and select critical systems. It may include a follow-up assessment of the implementation of recommendations for the previous Auditor General's cybersecurity reports issued for the City.	To commence in 2026
Agencies and Corporations			
8.	Exhibition Place – Cybersecurity Assessment	This project includes a vulnerability assessment and penetration testing of the Exhibition Place's IT infrastructure, networks, and systems to assess cybersecurity risks, processes, and controls. This project will be reported out in two phases.	In Progress

No.	Project	Description	Project Status
9.	Toronto Community Housing Corporation (TCHC) and Toronto Seniors Housing Corporation (TSHC) – Capital Planning	This audit will assess whether TCHC's Building Repair Capital program was/is effectively planned and managed to reduce the state of good repair (SOGR) backlog and achieve intended outcomes (for both TCHC and TSHC). *Capital delivery may be the focus of a later phase of this audit or as a separate future audit, including an assessment of capital project delivery and the impacts on the State of Good Repair (SOGR) backlog.*	In Progress
10.	Toronto Public Library (TPL) – Cybersecurity Assessment	This audit includes a vulnerability assessment and penetration testing of TPL's IT infrastructure, networks, and systems to assess cybersecurity risks and controls.	In Progress
11.	Toronto Police Service (TPS) – IT Governance/Infrastructure	This audit focuses on the TPS IT Governance framework and will assess the IT operations and strategic alignment, prioritization and delivery of key IT projects, and the adequacy of controls over management of IT infrastructure and assets.	In Progress
12.	Toronto Police Service (TPS) – Follow-up of Prior Recommendations	This follow-up will include an assessment of the implementation of previous recommendations for the two Auditor General's reports issued in 2022. These reports related to 9-1-1 operations and responses to calls for service, and could also include City divisions.	To commence in 2026

No.	Project	Description	Project Status
13.	Toronto Transit Commission (TTC) – Follow-up of Prior Recommendations	TTC has implemented several recommendations relating to various previous reports. The follow-up will focus on high priority recommendations, including revenue operations – fare evasion/inspection.	To commence in 2026
14.	Toronto Transit Commission (TTC) – Electric Buses	This audit will review the procurement, operation, and maintenance of electric buses to identify potential service improvements and opportunities.	To commence in 2026
15.	Toronto Zoo – Cybersecurity Assessment	This project will include a vulnerability assessment and penetration testing of the Toronto Zoo's IT infrastructure, networks, and systems to assess cybersecurity risks, processes, and controls.	To commence in 2026
Other Significant Work Areas			
16.	Forensic Investigation of the Procurement of the PayIt Platform	The Auditor General has engaged professional services for experts, specialists and/or contracted forensic investigators to address the request made by City Council at its meeting on November 13, 2024, for the Auditor General to conduct a further forensic investigation of the procurement of the PayIt Platform.[1]	In Progress

[1] Agenda Item History - 2024.AU6.2 (toronto.ca)

No.	Project	Description	Project Status
17.	City-wide - Data Analytics and Continuous Controls Monitoring (CCM)	The Auditor General will use data analysis techniques to provide periodic reports for management to proactively monitor financial transactions, detect unusual transactions, and identify areas where internal controls could be strengthened. The initial focus will be on payroll-related expenses such as staff overtime, kilometrage, and staff absences. Additional expense categories such as telecommunication expenses, employee benefits, etc. may be added in the future.	In Progress
18.	Investigations related to allegations of fraud, waste, or other wrongdoing	The Auditor General's Forensic Unit currently has several ongoing investigations of high-risk allegations of fraud, waste, or other wrongdoing.	Ongoing
19.	Follow-up of previous Auditor General Recommendations	As of September 30, 2025, there were 561 open recommendations[2], of which 350 recommendations were considered high priority. Management reported that 160 of the open recommendations were fully implemented and the remaining 401 recommendations were still in progress. The Auditor General will continue to verify the implementation status of high-priority recommendations and will update City Council in future reports.	Ongoing

[2] Open recommendations only include those published up to the 2024 year-end. New recommendations published during 2025 are not included in this status update.

No.	Project	Description	Project Status
20.	Auditor General's five-year City-wide risk and opportunities assessment	The Auditor General's Office conducts a City-wide risk and opportunities assessment every five years to inform the Work Plan.	To commence in 2026[3]

[3] The timing of the five-year City-wide risk and opportunities assessment was delayed from 2025 due to other priorities.

Table 2: 2027 Project Horizon
These are additional projects that will be initiated in late 2026 or in 2027, contingent upon availability of audit resources and considering emerging risks.

No.	Project	Description
City Divisions		
1.	Housing Secretariat – Affordable Rental Housing	This is a continuation of a series of audits along the housing continuum. This audit will assess the delivery of affordable rental opportunities. The audit may include an evaluation of the City's processes to partner with housing providers to create new affordable rental units, the City's processes to match prospective, eligible tenants with affordable units, and the outcomes achieved in providing affordable rental opportunities to residents. The timing of the audit may be impacted by the implementation of the City's plans for transformation of Toronto's housing system to build more affordable rental homes.
2.	Parks & Recreation – Community Recreation Centres	This audit will assess the effectiveness and efficiencies of operations at community recreation centres. This audit may include a review of community programming, utilization of public spaces, and the repair and maintenance of facilities.
3.	Parks & Recreation and Fleet Services – Electric Ferries	This audit will examine the procurement of the City's electric ferries and associated infrastructure.
4.	Development Review – Operational Review of Development Applications	This audit will assess the effectiveness and efficiencies of the City's development approval application processes.
5.	City-wide – Hardware Asset Utilization and Data Centers Management	This audit will examine the City's management of its hardware assets and data centers to identify opportunities for efficiencies. This audit may be completed in multiple phases.
6.	Children's Services – Toronto's Participation in Canada-Wide Early Learning and Child Care Program	This audit will assess Children's Services' oversight of the Canada-wide Early Learning and Child Care program and whether it is administering the program funding effectively and efficiently.
7.	City-wide – Use of Consultants	This audit will assess whether the City has effective systems and processes in place for the use of consultants to ensure efficient and value-for-money service delivery.

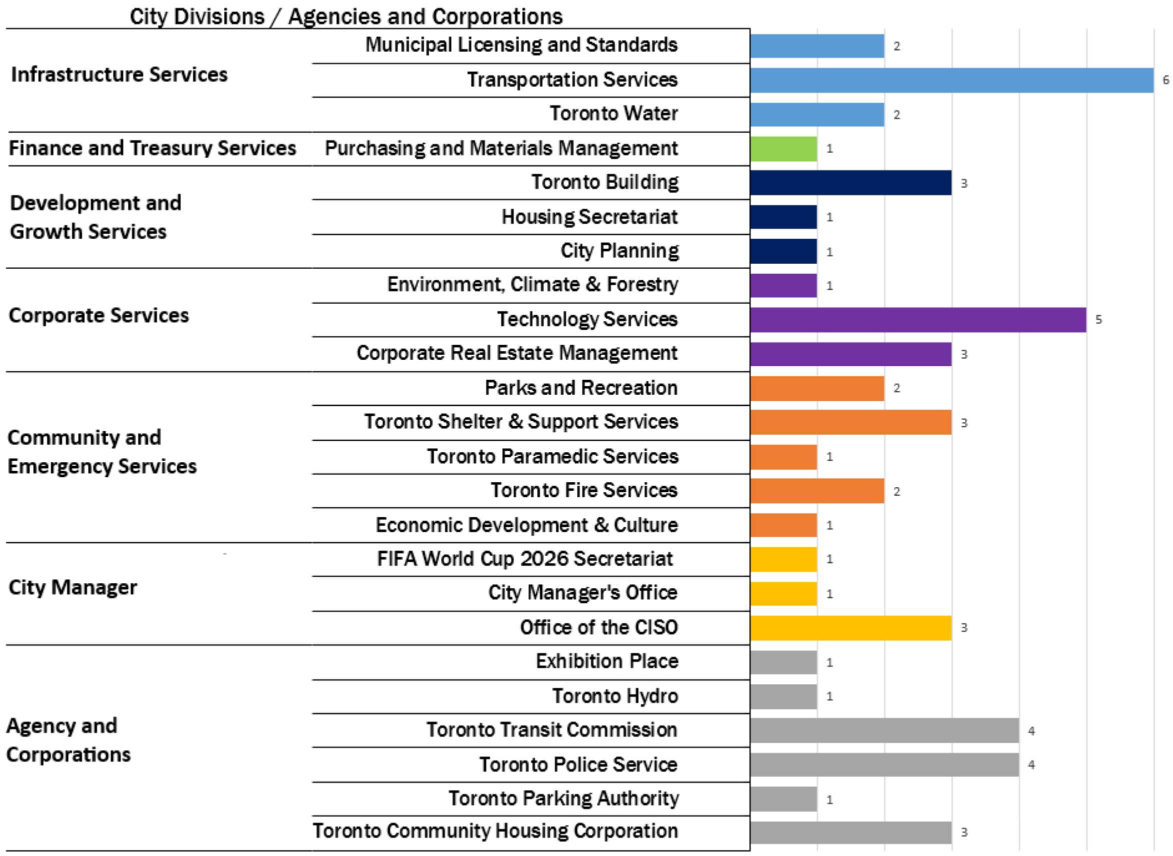
No.	Project	Description
8.	Cybersecurity assessment of selected critical systems	This project will include Information Technology vulnerability assessment and penetration testing of network and select critical systems.
Agencies and Corporations		
9.	Toronto Transit Commission (TTC) – Subway Maintenance	This audit will assess the effectiveness and efficiency of the inspection and preventive and corrective maintenance of the TTC's subway, to identify areas for improvement. Lessons learned from the derailment of the TTC's Scarborough Rapid Transit Line 3 may be considered as part of this audit.
10.	Toronto Police Service (TPS)	Audit topic to be determined following 2026 risk assessment at TPS.
11.	Cybersecurity assessment of selected critical systems	This project will include Information Technology vulnerability assessment and penetration testing of network and select critical systems.
Other Significant Work Areas		
12.	New investigations related to allegations of fraud, waste, or other wrongdoing	Major investigations will be conducted by the Forensic Unit as needed. Refer to section A.4. for more detail.
13.	Follow-up of previous Auditor General Recommendations	The Auditor General will continue to verify the implementation status of high-priority recommendations and will update City Council in future reports.

A.3. Past Audit, Investigation, Cybersecurity, and Other Reports

Breadth and depth of coverage by audits and investigations

In recent years, the Auditor General completed a number of comprehensive and complex audits and investigations that covered a broad range of programs and services across the City and its agencies and corporations. **Appendix 3** lists the reports issued from 2021-2025. The audit, investigation, cybersecurity, and other reports completed between 2021 and 2025 are summarized by City Division/Agency and Corporation in **Figure 2** below.

Figure 2: Audit, Investigation, Cybersecurity, and Other Reports 2021-2025



Note: Two of the three reports under the Toronto Community Housing Corporation also included the Toronto Seniors Housing Corporation.

A.4. Investigative Work Related to Complaints Received by the Fraud and Waste Hotline

The Auditor General's Office operates the Fraud and Waste Hotline Program, which allows the general public, City staff, and anyone doing business with the City, to report suspected fraud, waste, or wrongdoing involving City of Toronto resources.

Received 515 complaints as of September 30, 2025

As of September 30, 2025, 515 complaints representing more than 800 allegations were received for the year to date. This is similar to the number of complaints received over the same period in 2024 (525 complaints). Based on this volume, the Hotline could receive approximately 690 complaints by year end. Forensic Unit staff review all submitted complaints and conduct preliminary investigative inquiries on the majority of allegations. Forensic Unit staff also provide independent oversight of management-led investigations.

Completed 6 public reports on major investigations since 2021

In addition to operating the Hotline, the Auditor General's Office conducts investigations. Investigating high-risk allegations can require a significant number of staff resources, time, and in some cases, costs associated with hiring external specialists. Since 2021, we issued six public reports on major investigations; other investigations were reported through the Fraud and Waste Hotline Annual Report or directly to management.

B. 2026 Budget Request Highlights

Auditor General's budget request reflects resources needed to address the 2026 Work Plan

The 2026 budget request for the Auditor General's Office will be presented directly to the Budget Committee at its meeting on January 14-16, 2026, for consideration. The Auditor General is requesting $9.119 million to continue delivering impactful audits and investigations in accordance with her mandate.

The budget information that follows is being provided for information only to assist the Audit Committee in considering the Auditor General's 2026 Work Plan. The budget request reflects the resources needed to address the Auditor General's 2026 Work Plan.

2026 Operating Budget request is $9.119 million

The 2026 Operating Budget request of $9.119 million is a $0.291 million (or 3.3 per cent) increase from the Approved Adjusted 2025 Operating Budget for the Auditor General's Office of $8.828 million.

The budget pressure largely arises from:

- An increase in salaries and benefits by $0.395 million mainly due to ongoing budget pressures for annual cost-of-living salary adjustments and performance pay increases consistent with the City's Non-Union Pay for Performance Program

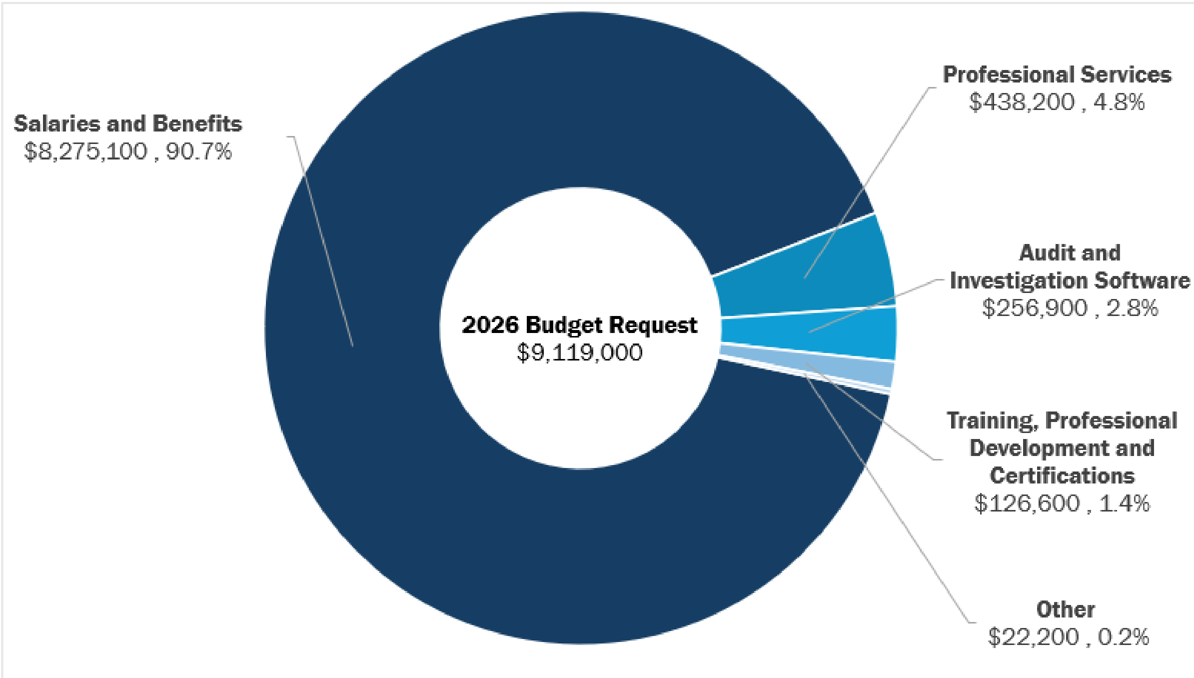
- A $0.046 million net increase in non-salary expenditures due to increased cost of audit and investigation software on contract renewals as well as inflationary adjustments, offset in part by savings identified through a line-by-line review

The budget also reflects the reversal of the one-time enhancement request of $0.150 million for professional services for experts, specialists and/or contracted forensic investigators to address the request made by City Council on November 13, 2024, for the Auditor General to conduct a further forensic investigation of the procurement of the PayIt Platform[4] – this work will have been mostly completed in 2025.

The expense categories included in the base budget are illustrated in **Figure 3** below.

[4] Agenda Item History - 2024.AU6.2 (toronto.ca)

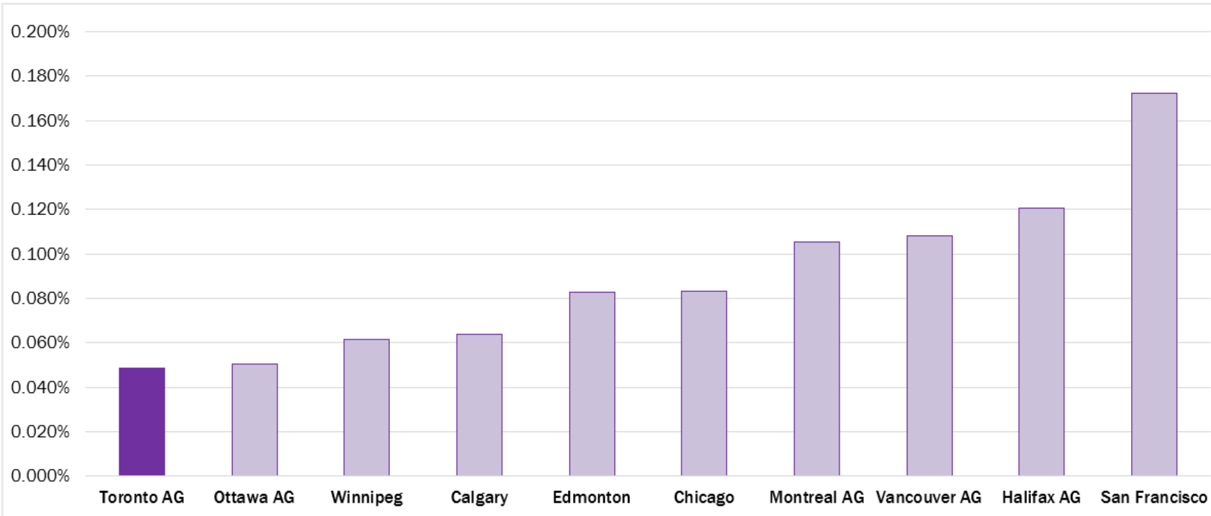
Figure 3: 2026 Operating Budget Request



Auditor General's 2026 budget request represents 0.05% of the City's 2025 Operating Budget

The Auditor General's Office continues to be lean relative to the size and complexity of Toronto's government. As illustrated in **Figure 4**, the Auditor General's budget, relative to the size of the City's budget, remains amongst the lowest of major municipalities across Canada, as well as those of a number of municipalities in the United States. City Council's commitment to maintaining the Auditor General's Office budget will continue to help ensure that audits of priority areas and emerging risks, as well as investigations of high-risk complaints, are addressed in a timely manner.

Figure 4: Audit Costs as a Per Cent of Municipal Operating Budget
Prepared by the Auditor General's Office



Source: 2025 Publicly Available Municipal Operating Budgets

Exhibit 1: Backlog of Potential Audit Projects

Agencies and Corporations:

City's Agencies and Corporations
1. Governance and Accountability Framework with Agencies & Corporations **2.** Toronto Community Housing Corporation (TCHC) – Delivery of Revitalization Projects **3.** Toronto Community Housing Corporation (TCHC) – Community Safety Plan and Violence Reduction Program **4.** Toronto Community Housing Corporation (TCHC) – Arrears Management **5.** Toronto Community Housing Corporation (TCHC) – Vacancy Management **6.** Toronto Community Housing Corporation (TCHC) – Tenant Customer Service **7.** Toronto Community Housing Corporation (TCHC) – Contract Management **8.** Toronto Community Housing Corporation (TCHC) – Hub Model **9.** Toronto Community Housing Corporation (TCHC) – Value for Money of IT Spending and Contract Procurement **10.** Toronto Seniors Housing Corporation (TSHC) and Toronto Community Housing Corporation (TCHC) – Shared Services Review **11.** Toronto Seniors Housing Corporation (TSHC) – Operational Review **12.** Toronto Transit Commission (TTC) – Inventory Management **13.** Toronto Transit Commission (TTC) – Bus Operational Review **14.** Toronto Transit Commission (TTC) – Subway Operational Review **15.** Toronto Transit Commission (TTC) – Transit Planning **16.** Toronto Transit Commission (TTC) – SAP Implementation **17.** Toronto Transit Commission (TTC) – TTC Green Initiatives **18.** Toronto Transit Commission (TTC) – Review of Revenue Operations for Wheel-Trans Program **19.** Toronto Transit Commission (TTC) – Public and Employee Safety **20.** Toronto Transit Commission (TTC) – Capital Projects **21.** CreateTO – Operational Review **22.** Toronto Zoo – Capital Project **23.** Toronto Parking Authority – Delivery of Capital Plan **24.** Toronto Parking Authority – Bike Share Toronto **25.** Toronto Parking Authority – Review of Revenue Operations **26.** Selected Agencies and Corporations – Software Licence Acquisition and Management

Restricted Boards – Auditor General requires invitation by Boards[5, 6]
27. Toronto Public Library (TPL) – Capital Projects – Contract Procurement and Management **28.** Toronto Public Library (TPL) – Facilities / Building Maintenance **29.** Toronto Public Library (TPL) – Information Technology and Digital Strategy **30.** Toronto Public Library (TPL) – Internal Control Environment of Significant Financial Processes/Systems **31.** Toronto Public Library (TPL) – Operating Contracts – Contract Procurement and Management **32.** Toronto Public Library (TPL) – Series of Operational Reviews that Include Opportunities for Potential Cost and Efficiency Savings

[5] Attachment 4: Toronto Public Library Board Approval of Auditor General's Proposed Audit Plan
[6] Attachment 5: Toronto Police Services Board Approval of Auditor General's Proposed Audit Plan

33.	Toronto Police Service (TPS) – Business Continuity
34.	Toronto Police Service (TPS) – Court Services
35.	Toronto Police Service (TPS) – Fleet
36.	Toronto Police Service (TPS) – IT Contract Review
37.	Toronto Police Service (TPS) – Occupational Health & Safety
38.	Toronto Police Service (TPS) – Parking Enforcement
39.	Toronto Police Service (TPS) – Police Facilities
40.	Toronto Police Service (TPS) – Proactive Community Policing (Neighbourhood Community Officer Program)
41.	Toronto Police Service (TPS) – Special Events / Paid Duty
42.	Toronto Police Service (TPS) – Race Based Data Collection
43.	Toronto Police Service (TPS) – Response to Mental Health Calls
44.	Toronto Police Service (TPS) – Traffic Services
45.	Toronto Police Service (TPS) – Use of Body Camera Evaluation
46.	Toronto Police Service (TPS) – Workforce Administration

City Divisions

Community & Emergency Services:	
47.	Parks and Recreation – Parks Development & Capital Projects Branch – Planning, Design, Construction and Contract Management
48.	Parks and Recreation – Fleet Utilization
49.	Toronto Shelter & Support Services – Financial Controls Over Shelter Programs Operated by Third-party Service Providers
50.	Economic Development and Culture – Business Improvement Areas – Governance and Controls
51.	Toronto Fire Services – Operational Review
52.	Toronto Emergency Management – Review of the City's Emergency Management Plan and Process

Community Development & Social Services:	
53.	Social Development, Finance and Administration – City Grant Agreements with Community Groups[7]
54.	Social Development, Finance and Administration and Toronto Employment and Social Services – Human Services Integration
55.	Seniors Services and Long-Term Care – Operational Review

Corporate Services and Other:	
56.	Customer Experience (311) – Operational Review of 311 Toronto, Including Communication and Resolution of Complaints
57.	Corporate Real Estate Management – Facilities Management – Corporate Security Contracted Services
58.	Corporate Real Estate Management – Facilities Management – Operational Review of Repairs and Maintenance Program for City-owned Properties

[7] Section 178(3) of the *City of Toronto Act, 2006* requires the Auditor General to receive direction from City Council to review grant recipients.

59. Corporate Real Estate Management – Review of the Workplace Modernization Program (ModernTO)
60. City-wide (facilities outside of Corporate Real Estate Management portfolio) – City Cleaning and Custodial Contracts
61. Environment, Climate and Forestry – Climate Change Goals and Commitments
62. Environment, Climate and Forestry – Review of City-owned Buildings Being Managed with Due Regard to the Effects on the Environment
63. Environment, Climate and Forestry – Utilization of Capital Funding Provided to Environment and Climate for Third-party Climate Action
64. People & Equity – Diversity, Equity and Inclusion Program
65. People & Equity – Employee Performance Management and Hybrid Work Environment
66. City-wide – Compliance with *Accessibility for Ontarians with Disabilities Act, 2005*
67. Technology Services – IT Business Continuity and Disaster Recovery Planning
68. Technology Services – Enterprise-wide Audit of User Access Controls to Various Information Technology Systems
69. Technology Services and Accounting Services – Implementation of Financial Systems Transformation Project (FSTP) System, Processes, and Financial Controls
70. Technology Services – IT Project Management
71. Technology Services – Cyber Insurance Review (compliance with insurance policy terms and conditions)

Development and Growth Services:

72. Housing Secretariat/CreateTO – Toronto Builds

Finance and Treasury Services:

73. Accounting Services – Accounts Payable and Invoice Payment Processing
74. Pension, Payroll & Employee Benefits – Time Reporting
75. Pension, Payroll & Employee Benefits – Operational Review of TEAM Central
76. Pension, Payroll & Employee Benefits – Employee Leave Management, Including Short-term Disability Benefits and Absenteeism
77. Purchasing and Materials Management – Audit of Non-competitive Contracts
78. City-wide – Purchase Order Amendments
79. Revenue Services – Vacant Home Tax

Infrastructure Services:

80. Transportation Services – Permit and Application Fee Revenue Collection, including Construction Hoarding Signs
81. Transportation Services – Vision Zero and Traffic Safety
82. Transportation Services – Bike Lane Maintenance
83. Transportation Services and Revenue Services – Automated Enforcement Programs and Processes
84. Engineering and Construction Services – Road Construction
85. Engineering and Construction Services – Bridge Inspection Program
86. Municipal Licensing and Standards – Private Transportation Companies
87. City-wide (including Municipal Licensing and Standards) – Enforcement of By-laws
88. Toronto Water – Wastewater Management
89. Toronto Water and Engineering and Construction Services – Basement Flooding Protection Program

Appendix 1: Mandated Responsibilities of the Auditor General

Under the *City of Toronto Act*[8]*, 2006*, the role of the 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) of the *City of Toronto Act, 2006*, the Auditor General is *"responsible for assisting city council in holding itself and city administrators accountable for the* ***quality of stewardship over public funds and for 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. This is done by conducting performance audits; cybersecurity, financial, operational and compliance audits and reviews; and forensic investigations, of City divisions and certain City agencies and corporations. The Auditor General also follows up on recommendations from previous reports.

The Auditor General's legislated responsibilities, powers and duties are established in Section 178 of the *City of Toronto Act, 2006*. Chapter 3 of the Toronto Municipal Code sets out the Auditor General's specific responsibilities including:

- Undertaking performance, financial and compliance audits of City divisions, local boards, and City-controlled corporations. The Auditor General can also conduct audits, upon request from the Toronto Police Services Board, the Toronto Public Library Board and the Toronto Board of Health
- Reporting to City Council on annual Office activities, including savings achieved

The Auditor General also has an independent oversight role in the investigation of reported wrongdoing. This responsibility is part of her mandate under Section 178 of the *City of Toronto Act, 2006* and her specific responsibilities for investigating complaints and alleged wrongdoing are set out in Chapter 192 of the Toronto Municipal Code. Her work includes:

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[8] City of Toronto Act, 2006, S.O. 2006, c. 11, Sched. A | ontario.ca

- Operating the Fraud and Waste Hotline Program, including the referral of issues to divisional management and providing independent oversight of management-led investigations

- Conducting investigations into allegations of fraud and other wrongdoing, as well as reprisal against employees under the City's disclosure of wrongdoing and reprisal protection rules

Under the *City of Toronto Act, 2006*, the Toronto Police Services Board, Toronto Board of Health, and the Toronto Public Library Board are excluded from the Auditor General's mandate. However, the Auditor General may perform audits at these entities if requested by the entities' governing body, as outlined in Chapter 3 of the *Toronto Municipal Code*.

Audit projects identified from the risk assessment for the Toronto Police Service and the Toronto Public Library were adopted by each Board in 2020 and were included in the Auditor General's Annual Work Plan.

Over the past five years, the Auditor General issued four reports to the Toronto Police Service Board in the following areas: **Cybersecurity Assessment**[9]**, 9-1-1 Public Safety Answering Point Operations**[10], **Opportunities to Support More Effective Responses to Calls for Service**[11]**,** and **Cybersecurity Assessment and Follow-up of Previous Recommendations.**[12]

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[9] Auditor General's Report – Toronto Police Service IT Infrastructure: Cyber Security Assessment Phase 1
[10] Toronto Police Service – Audit of 9-1-1 Public Safety Answering Point Operations – Better Support for Staff, Improved Information Management and Outcomes
[11] 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
[12] Cybersecurity Assessment and Follow-up of Previous Recommendations (page 31)

Appendix 2: Risk Factors Criteria Used in City-Wide Risk and Opportunity Assessment

1) Cybersecurity, Artificial Intelligence, and Information and Technology Exposure

Since business operations significantly depend on information technology (IT), the risks related to the availability of IT systems, confidentiality, and integrity of data are often considered among the top risks to organizations.

In recent years, cyberattacks have affected many municipalities including the City of Toronto agencies (TTC, Toronto Public Library and Toronto Zoo) and other public and private sector organizations in Canada and the US. These cyberattacks resulted in the loss of confidential information and caused several instances where municipalities and organizations were not able to provide services to their citizens, businesses, and other stakeholders. These cyberattacks also resulted in significant financial losses and litigation issues.

The City and its agencies and corporations provide a number of services and programs that require registration and personal information through the internet, including those for children, communities, and businesses. The City's and its agencies' and corporations' IT systems store a significant amount of confidential and sensitive data, such as personal information about employees and citizens. It also maintains many systems that are critical to the City's and its agencies' and corporations' operations and services, such as water, fire services, transportation, and emergency response for the citizens of Toronto.

Weaknesses in information technology controls could lead to potential cybersecurity risks, exposing the City and its agencies and corporations to compromised confidential information or the potential shutdown of critical technology systems that are relied upon to provide services to citizens. In addition, the evolution and expanded use of Artificial Intelligence (AI) may on one hand bring more automation and efficiencies, but on the other hand, as a new technology, will bring additional risks and more sophistication in cyberattacks.

Important factors that impact the IT security exposure of an operating unit include:

- Existence of an IT governance framework, and adequacy of policies and procedures
- Security over data collection, management and storage, such as data related to personally identifiable information and financial records, including credit card information
- IT access controls, monitoring, and change management
- Adoption pace of new technologies, comparison with industry benchmarks, and compliance with cybersecurity standards
- Business continuity, applications and systems change management, and disaster recovery procedures
- Employee training and awareness on information technology and cybersecurity
- Use of AI tools and techniques, and adequacy of related policies and procedures

2) **Legal Exposure (including Environmental/Climate Change, Health and Safety, Regulatory, Litigation)**

Exposure to risk can be introduced by non-compliance with internal and external policy, procedure, regulatory, and statutory matters. Non-compliance can result in public embarrassment and/or monetary loss due to improper business practices, the levy of fines or litigation, loss of funding sources, disallowed costs from funding agencies, and in certain cases, may compromise privacy or health and safety.

The complexity and clarity of internal and external requirements impact an organization's ability to comply and therefore influence the degree of exposure risk exposure. Compliance risk may be mitigated if external third parties or government sectors are required to perform independent monitoring or audits.

Consideration should be given to:

- Crisis management (i.e., extreme weather events, health-related pandemics, mass public violence, natural disasters)
- People and equity (i.e., diversity and inclusion, mental health awareness, harassment)
- Climate change (i.e., reducing the carbon footprint, risks to infrastructure)
- Health and safety

3) **Susceptibility to Fraud, Waste, or Other Wrongdoing**

The Disclosure of Wrongdoing and Reprisal Protection policy, part of the *Toronto Public Service By-law (Chapter 192)*, includes a duty for employees to report allegations of wrongdoing. Specifically, the By-law requires:

- all City employees who are aware that wrongdoing has occurred to immediately notify their manager, their Division Head, or the Auditor General's Office
- allegations of wrongdoing received by Division Heads, Deputy City Managers, or the City Manager to be immediately reported to the Auditor General
- employees who report wrongdoing in good faith are to be protected from reprisal

Exposure to potential losses from fraud, waste, or other wrongdoing may be impacted by various factors, including the degree of:

- pressure on employees to achieve performance goals
- opportunities from weak internal controls (e.g., inadequate segregation of duties) or management override of controls
- liquidity of assets

- potential conflicts of interest or collusion

Fraud and wrongdoing in the following areas have been identified in recent years:

- irregular procurement practices
- misuse of City resources
- subsidy claim fraud
- employee benefits fraud
- sick leave abuse/overtime
- conflict of interest

An effective way to address fraud or other wrongdoing is to identify and document fraud risks. When considering risk, it is important to assess the extent of fraud or other wrongdoing that has occurred and the adequacy of fraud prevention and awareness activities. Fraud risks are not limited to theft and misappropriation of cash or physical assets, but should also consider emerging and historic trends in the program area.

4) Complexity and Significant Changes in Operations and Service Delivery

The degree of risk is influenced by the complexity, size, scope, and magnitude of a unit's operations, activities, and service delivery. Units may deal with a high volume of transactions and/or a portfolio of programs and services of varying size and complexity, the people, process, and technology to support them, and any related regulations.

The complexity of a unit's operations must be considered within the context of interdependencies and agreements with third parties, (i.e., general contractors, subcontractors, housing providers, etc.), divisions, agencies, and corporations, and the City as a whole. It may be difficult to establish clear accountability for process and control ownership, and alignment of risk decisions and tolerances.

In addition, structural changes, reorganizations, changes in third-party relationships, and key management turnover can all potentially increase risks for established operations.

5) Alignment of Strategic/Business/Service Planning

Developing and implementing strategic and long-term business plans define the key initiatives and priorities of a unit. A Division/Agency/Corporation's business plan links funding requirements to organizational goals and objectives in the short-term (annual) and for a longer-term period (three to five years).

These plans also establish the organization’s formal goals and objectives and communicating them to staff. This allows staff to develop performance objectives which are aligned with the organizational objectives. Both personal and organizational objectives should include measurable performance targets and indicators.

Without clearly defined goals, objectives, performance measures/targets, and outcomes, it is not possible to track and evaluate the effectiveness of a unit. It is important that these outcomes are also aligned with the City's goals and help the City and its agencies and corporations to move forward. Also, without periodically refreshing and continuously measuring outcomes, strategic and business plans may lose relevance, increasing the risk that operations will not meet stakeholder expectations.

6) **Staffing Levels & Organization Competence/Culture**

There must be sufficient personnel with appropriate experience, capability and training to manage day-to-day operations in accordance with policies and procedures, make decisions, and maintain internal controls. To limit organizational exposure, these individuals need to understand their roles and responsibilities and be accountable for their actions or lack thereof.

Changes in an organization’s management personnel, structure or systems influence risk. For example:

- Reorganization of responsibilities and activities can result in significant changes that compromise the internal control environment.
- Significant downsizing, inadequate succession planning, and process reengineering efforts may also increase risks if there are inadequate protocols in place to transfer knowledge or the control environment is not carefully analyzed and preserved. For example, adequate levels of authorization balanced with adequate segregation of duties.
- Every new election may present new City Council priorities that may impact existing systems or processes.

7) **Financial Exposure (Materiality and Impact)**

Large dollar amounts either flowing through a system or committed to an activity or project will increase financial risk. Any potential financial loss (impact) depends on the dollar value of revenues and/or expenditures that a program manages.

Financial risks can also impact the adequacy of City reserve and reserve fund balances which are Council-approved:

- for planned future expenditures
- to protect the City against unbudgeted or unforeseen events
- to smooth out future program expenditures which may fluctuate from one year to the next, or

- to accumulate funds for future capital expenditures or irregular or occasional expenses (such as municipal elections every four years)

It is also important to note that some Divisions may have relatively small operating/capital budgets but are responsible for managing or administering significant funds (i.e., Engineering & Construction Services, Accounting Services (Accounts Payable, Accounts Receivable), Pension, Payroll and Employee Benefits – Employee Benefits, Revenue Services (Property Tax Collection, Water Billings, etc.)). These represent "at risk" dollars that must be considered when assessing financial risk.

8) Procurement/Contractual Exposure

All contracts present some level of risk. Risks can be increased or mitigated by the manner in which contracts for service providers and suppliers are procured and managed. Contract risk exposure is impacted by the degree to which:

- oversight of procurement has been centralized (i.e., through the Purchasing and Materials Management Division)
- compliance with procurement policies
- formal, open, and competitive procurement processes are used
- wording of contract deliverables, outcomes, and any consequences for non-performance, etc. is clearly defined and clearly understood by all parties
- irregular purchasing activities are identified
- contract management practices are implemented by knowledgeable staff
- potential conflicts of interest are identified and addressed

Recent geopolitical tensions between Canada and the United States (US) have significantly increased procurement and financial risks. To protect Toronto's economy from the effects of US tariffs, on March 26, 2025, the Toronto City Council approved the *Mayor's Economic Action Plan in Response to US Tariffs.*[13] This plan includes direction for City staff to limit day-to-day City spending on US-based products and services to reduce reliance on US-based vendors, and to favour locally-owned alternatives wherever feasible. While the City's plan aims to strengthen local supply chains and promote locally made goods, it also limits competition and may lead to higher costs or delays in sourcing good and services.

9) Adequacy of Policies, Procedures, Processes, and Controls

Policies and procedures should be in place so that activities efficiently and effectively support achieving an organization's objectives in a consistent manner. Policies and procedures need to

[13] Mayor's Economic Action Plan in Response to US Tariffs

be communicated so that staff understand what is expected of them and the scope of their freedom to act. Authority, responsibility, and accountability should be clearly defined so that the appropriate people make decisions and take action.

Even if policies and procedures are well-defined, processes must be in place to monitor adherence with requirements and address instances of isolated and/or recurring non-compliance in a timely manner.

10) **Public and Political Interest (including Reputation/Adverse Publicity)**

Events can occur which erode public confidence in the City of Toronto. As the level of visibility, political and/or public interest, or potential for public embarrassment increases, the degree of exposure will increase. The amount of interest that Council expresses in a particular unit or function could also impact this factor.

Appendix 3: Reports Issued From 2021 to 2025

2025

1. Audit of Toronto Shelter and Support Services – **Warming Centres and Winter Respite Sites:** Understanding and Addressing Demand While Improving Financial Accountability to Stretch Dollars Further
2. Audit of **Parks Branch Operations – Phase 2:** Supporting Vibrant Parks by Improving **Park Asset Management and Repair Processes**
3. **2025 Winter Maintenance Program Follow-Up:** Status of Auditor General's Previous Recommendations
4. Audit of Transportation Services: **Improving Utility Cut Permit and Inspection Processes**
5. **Audit of the City's Low Dollar Value Purchases:** Increasing Efficiency and Cost Savings While Balancing Other Procurement Objectives and Maintaining Compliance
6. **FIFA World Cup 2026 – Toronto: Governance Lessons Learned** for Bidding and Planning to Host Future Mega Events
7. **Fraud Investigation** Involving Multiple **City of Toronto Electricity Accounts**
8. Audit of the **Toronto Transit Commission's Non-Union Workforce Planning and Management**
9. **Securing Online Confidential Committee and Board Meetings**: Sharing Best Practices at the City, and its Agencies and Corporation
10. **Toronto Police Service** IT Infrastructure: **Cybersecurity Assessment** and **Follow-up** of Previous Recommendations
11. **Toronto Water** – **Stormwater and Wastewater Contract Management**
12. **Exhibition Place** – **Cybersecurity Assessment** Phase 1: Physical Security, User Access Management and Staff Training

2024

1. Toronto Building Division: Audit of **Intake and Plan Review of Applications for Building Permits**
2. **Investigation into** Allegations of **Reprisal for Reporting a Conflict Interest**
3. Audit of **Short-Term Rental Program and Municipal Accommodation Tax**: Strengthening Bylaw Enforcement and Enhancing Municipal Accommodation Tax Collection Processes
4. **Toronto Paramedic Services** – **Rising Response Times** Caused by Staffing Challenges and Pressures in the Healthcare System
5. **Cybersecurity Audit of Toronto Hydro:** Overall Network Security and Cybersecurity Assessment of Select Critical Systems
6. **Cybersecurity Audit of Toronto Community Housing and Toronto Seniors Housing Corporations** – **Phase One**: Overall Network Security and Cybersecurity Assessment of Select Critical Systems
7. Reinforcing the Importance of Openness, Fairness and Transparency in **City Procurement: An Audit of the Procurement and Implementation of the PayIT Unsolicited Proposal**
8. Audit of **Parks Branch Operations – Phase One: Improving Oversight of Day-to-Day Maintenance** Helps to Ensure City Parks are Beautiful, Clean and Safe
9. **Cybersecurity Audit of Toronto Community Housing and Toronto Seniors Housing Corporations – Phase Two**: User Access Management and Event Logging
10. Technology Services Division: Audit of **Software Acquisition & Licence Management** – Managing and Optimizing Value from Software Licences

2023*

1. Building Better Outcomes: Audit of Toronto **Building's Inspection** Function
2. A Review of the **Procurement and Award** of the **Winter Maintenance** Performance-Based **Contracts**

3. **Winter Maintenance Program Follow-Up:** Status of Previous Auditor General's Recommendations & Processes to Hold Contractors Accountable to New Contract Terms
4. City of Toronto's **Modular Housing Initiative**: The Need to Balance Fast Delivery with Stronger Management of Contracts and Costs
5. **Investigation into** Allegations of Wrongdoing Regarding **Building Inspections of 2 Houses**
6. Audit of **Toronto Transit Commission's Streetcar Overhead Assets**: Strengthening the Maintenance and Repair Program to Minimize Asset Failures and Service Delays
7. **Toronto Transit Commission** Cybersecurity Audit Phase Two: Overall **Network Security and Cybersecurity** Assessment of Select Critical Systems
8. Audit of the **Enterprise Work Management Solution** (EWMS): Lessons Learned for Future Large Information Technology Projects

** The number of reports tabled in 2023 was impacted by several factors. During 2023, the Auditor General's Office was impacted by unanticipated staff leaves, turnover, and vacancies. These staffing constraints led to delays and deferrals for certain projects in the Work Plan. The Auditor General's Office hired new staff and reached near full staff complement in Q4 2023. However, with approximately one quarter of the Office newly hired in 2023, onboarding, supervision, coaching, and training for new staff required more time from senior staff, as well as time for the new staff to attend training courses. 2023 was also a transition year with the new Auditor General starting December 17, 2022, and new vendor contracts (e.g., cybersecurity experts) were required.*

2022**

1. Revisiting Legacy **Rental Replacement Policies** to Align them with the City's Affordable Rental Housing Expectations
2. Part 1 of the Audit of **Emergency Shelters**: A Focus on **Case Management**
3. Part 2 of the Audit of **Emergency Shelters**: Lessons Learned from **Hotel Operations**
4. Auditor General's **Cybersecurity Review: Toronto Fire Services** Critical Systems Review Phase 2
5. Auditor General's Cybersecurity Review: **Open-Source Internet Data Intelligence** Review
6. **Toronto Transit Commission** Cybersecurity Audit Phase 1: **Critical IT Assets and User Access Management**
7. Toronto Police Service – Audit of **9-1-1 Public Safety Answering Point Operations** Better Support for Staff, Improved Information Management and Outcomes
8. Review of **Toronto Police Service** - Opportunities to Support More Effective **Responses to Calls for Service**
9. **Installation and Maintenance of Traffic Signs** Contract - Follow up on Complaints Received

*** Fewer reports were tabled in 2022 because there was no Audit Committee meeting in the second half of 2022 due to the municipal election.*

2021

1. Getting to the Root of the Issues: A Follow-Up to the 2019 **Tree Maintenance Services** Audit
2. Toronto Business Improvement Areas **(BIAs) Accounts Payable Fraud Investigation**
3. Information Technology Projects Implementation**: Information Privacy and Cybersecurity Review of Human Resource System**
4. **Cybersecurity Incidents at the City and its Agencies and Corporations**: Integrated Incident Response Plan is Needed
5. **Winter Road Maintenance Program** – Phase 2 Analysis: **Deploying Resources**
6. **Toronto Police Service** Information Technology (IT) Infrastructure: **Cyber Security Assessment** Phase 1
7. City Needs to Improve **Software License** Subscription Tracking, Utilization and Compliance

8. **Supplementary Report**: City Needs to Improve **Software License** Subscription Tracking, Utilization and Compliance
9. Challenges in **Contract Management** – Auditor General's Review of the Corporate Real Estate Management Division
10. Investigation into **Allegations of Reprisal**: Insufficient Evidence to Support Reprisal
11. Results of Agreed-Upon Procedures to Assess **Controls over Pay and Display Credit Card Revenues**
12. Auditor General's Cybersecurity Review: **Toronto Fire Services Critical Systems** Review
13. **Toronto Water Supervisory Control and Data Acquisition (SCADA) System Security**: Results of the Follow-Up of Previous Audit Recommendations
14. **Toronto Community Housing Corporation** – Embedding Accountability into Service Delivery: Lessons Learned from the Audit of **Contracted Property Management Services**

AUDITOR GENERAL

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