

Common Themes and Issues from Auditor General's Previous Reports (2020-2025)

Date: February 3, 2026

To: Audit Committee

From: Auditor General

Wards: All

SUMMARY

Over the years, the Auditor General has issued a significant number of reports and recommendations to provide independent assessments on the quality of stewardship over public funds and whether value for money is achieved in operating City divisions, and certain City agencies and corporations.

The Auditor General periodically issues a report to highlight common themes and summarize findings from previous reports. Where similar findings emerge in several reports, they likely represent systemic issues found across multiple divisions, agencies and corporations requiring ongoing management attention.

This report covers common themes and issues from Auditor General audit and subject matter reports published from 2020 to 2025. It highlights three common themes that, if addressed organization-wide, will help the City improve its effectiveness and efficiency in achieving its objectives. Two of these themes (B and C below) were identified in our 2020 report and are worth reiterating, as they continue to be identified in more recent Auditor General reports. The three common themes are:

- A. **Demonstrating Accountability** for Achieving Program Objectives Consistently and Cost-Effectively
- B. **Strengthening Contractor Oversight** and Accountability through Effective Procurement and Contract Management
- C. **Modernizing Processes, Leveraging Data**, and Enhancing **IT Governance** and Collaboration to Deliver Efficient and Effective Service

This report, together with previous Auditor General findings and recommendations, should be taken as an opportunity to learn from past reports on various divisions, agencies, and corporations.

RECOMMENDATIONS

The Auditor General recommends that:

1. City Council request the City Manager to forward this report to Division Heads and Heads and Boards of the City's major agencies and corporations and request them to review and consider the relevance of the themes identified in the report for their respective operations and any actions that may need to be taken.

FINANCIAL IMPACT

There is no financial impact resulting from the adoption of the recommendations in this report.

DECISION HISTORY

The Auditor General periodically issues a report to highlight common themes and summarize findings from our previous reports. Where similar findings emerge in several reports, they likely represent systemic issues found across multiple divisions, agencies and corporations requiring ongoing attention. Our previous Common Themes and Issues reports from 2011 and 2020 are available at:

[2011 Previous Audit Reports - Common Themes and Issues](#)

[2020 Previous Audit Reports - Common Themes and Issues](#)

COMMENTS

By consolidating findings and recommendations into key themes, the Auditor General is providing this report as a helpful tool for management, staff, the Audit Committee, and City Council.

The City's Corporate Strategic Plan focuses on achieving outcomes, ensuring accountability, and using data to guide strategic actions and decisions. The common themes in this report are aligned with the strategic direction provided by the City Manager.

We encourage the City Manager and senior leaders of the City and its agencies and corporations to discuss and prioritize these critical insights for City-wide continuous improvement.

This report is structured with a brief description of each key common theme, followed by examples from past reports to illustrate the issues. Our public reports are available at:

[Previous Auditor General Reports](#)

It is important to note that for many of the examples provided from past reports, management has made progress, and in some cases fully implemented the related recommendations. These examples were kept in this report to help illustrate the common themes. Our most recent consolidated follow-up report summarizing the status of recommendations from previous reports is available at:

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

This Common Themes and Issues report, together with previous Auditor General findings and recommendations, should be taken as an opportunity to learn from past reports on various divisions, agencies, and corporations.

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SIGNATURE

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Auditor General

ATTACHMENTS

Attachment 1: Common Themes and Issues from Auditor General's Previous Reports
(2020-2025)